REMARKS

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On page 2 of the Action, the specification was objected to. In this respect, the lower end of urea content values, i.e. more than 0.2, is explained in paragraph 0016, and claim 14, i.e. crosslinking agent, is explained in paragraph 0027 of the specification. If further explanation is required, the specification will be amended.

On page 2 of the Action, claims 1-6, 8, 9 and 11-14 were rejected under 35 U.S.C. 112, first paragraph. On page 3 of the Action, claim 12 was rejected under 35 U.S.C. 112, first paragraph. On page 4 of the Action, claims 1-6, 8, 9 and 11-16 were rejected under 35 U.S.C. 112, second paragraph. On page 5 of the Action, claims 1-6, 8, 9 and 11-16 were rejected under 35 U.S.C. 103(a) as being unpatentable over Scherzer et al. alone, or in view of Fujita et al.

In view of the rejections, claim 1 has been amended to include the subject matter of claims 2 and 15 together with other corrections or limitations.

In Scherzer et al., polyurethane foam based on polyisocyanate polyaddition product is produced by reacting isocyanates with compounds which are reactive toward isocyanates and have a molecular weight of from 400 to 8000 in the presence of blowing agents, catalysts, chain extenders, crosslinkers, and additives. The compounds which are reactive toward isocyanates are referred to as polyols including functional polyether polyols and/or based on glycerol and/or trimethylolpropane. The polyurethane foams are used as an insulation material in the building and refrigeration appliance sector, e.g. intermediate layer for sandwich elements or for filling refrigerator housing or freezer chest housing with foam (column 10, lines 4-8).

The materials for forming the polyurethane foam used in the present invention are generally disclosed in Scherzer et al., but

Namely, in the invention, a molar ratio of urea bond relative to urethane bond is 7 or less and more than 0.2, which is calculated by specific calculation method; the hydroxyl compound contains 100 parts by weight of polyether polyol with molecular weight from 3000 to 6000 and 0.5-20 parts by weight of another hydroxyl compound with a molecular weight lower than that of the polyether polyol; another hydroxyl compound is selected from the group consisting of ethylene glycol, propylene glycol, diethylene glycol, butanediol, glycerin, trimethylolpropane, triethylolpropane, trimethylolethane, triethylolethane, pentaerythritol and 1,2,6-hexanetriol; an amount of water compounded is 1.0 to 6.0 parts by weight relative to 100 parts by weight of the polyether polyol; and the flexible polyurethane foam has a density of 20 to 40 kg/m³.

Also, claim 1 is directed to the edge member of a diaphragm of a speaker edge. In Scherzer et al., the polyurethane foam is used as the insulation material in the building and refrigeration appliance sector. The edge member used in the present invention is not disclosed or suggested in Scherzer et al.

Fujita et al. is directed to a polyurethane foam and a speaker edge comprising the polyurethane foam. The polyurethane foam is obtained by reaction of a composition comprising a polyisocyanate and a polyol component, wherein the polyol component contains a polyether polyol and polyester polyol between ester bonds, the polyester polyol having at least one of (i) a hydrocarbon group having at least 5 carbon atoms and (ii) a group having a hydrogen atom bonded to a skeleton containing at least 5 atoms consisting of carbon atoms and hetero atoms.

In Fujita et al., the speaker edge is formed by the specific polyurethane foam, but the polyurethane foam disclosed in Fujita et al. is different from that of the invention. Therefore, even if the polyurethane foam disclosed in Fujita et a. is used for the

speaker edge, it is not known that the polyurethane foam of the invention is suitable for the speaker edge.

Therefore, even if the cited references are combined, claim 1 of the invention is not obvious from the cited references.

Reconsideration and allowance are earnestly solicited.

Respectfully Submitted,

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